

**Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Responses to the Attorney General's Fourth Set of Information Requests**

---

**Request No. AG-4-5 (Gas)**

Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Aikman to allocate the test year end balance of accumulated depreciation this case.

**Response:**

Mr. Aikman did no allocation, the Company supplied him with the depreciation reserve values by primary plant account.

**Person Responsible:** James H. Aikman